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KAREN W. YIU
Supervising Deputy Attorney General
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Attorneys for Creditor
California Franchise Tax Board

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re:

PG&E CORPORATION

and

**PACIFIC GAS AND ELECTRIC
COMPANY,**

Debtors.

- ☐ Affects PG&E Corporation
☐ Affects Pacific Gas and Electric Company
☒ Affects both Debtors

* All papers shall be filed in the Lead Case
No. 19-30088 DM

Case No. 19-30088 DM

Chapter 11

(Lead Case)
(Jointly Administered)

**CALIFORNIA FRANCHISE TAX
BOARD'S IDENTIFICATION OF
EXHIBITS IN SUPPORT OF
OBJECTION TO CONFIRMATION OF
DEBTORS' AND SHAREHOLDER
PROONENTS' JOINT CHAPTER 11
PLAN OF REORGANIZATION DATED
MARCH 16, 2020 [DOCKET NO. 6320]**

Hearing: May 27, 2020
Time: 10:00 a.m.
Courtroom: 17
Judge: The Honorable Dennis J.
Montali

California Franchise Tax Board ("FTB") is an objecting party that intends to participate at the hearing on confirmation of Debtors' and Shareholder Proponents' Joint Chapter 11 Plan of Reorganization Dated March 16, 2020 [Docket No. 6320] (the "Plan"). FTB filed its Objection to

1 the Plan [Docket No. 7280] (the “Objection”) and hereby designates the following exhibits for the
2 hearing on confirmation of the Plan and the Objection:

- 3 1. FTB’s Claim No. 63369, a true and correct copy of which is attached hereto as
4 Exhibit A;
5 2. FTB’s Claim No. 63619, a true and correct copy of which is attached hereto as
6 Exhibit B.

7
8 Dated: May 18, 2020

Respectfully submitted,

9 XAVIER BECERRA
10 Attorney General of California
11 KAREN W. YIU
Supervising Deputy Attorney General

12 /s/ Cara M. Porter
13 CARA M. PORTER
14 Deputy Attorney General
Attorneys for Creditor
California Franchise Tax Board

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EXHIBIT A

Fill in this information to identify the case:

Debtor 1 PACIFIC GAS AND ELECTRIC COMPANY

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Northern District of California
(State)

Case number 1930089

RECEIVED

OCT 16 2019

PRIME CLERK LLC

- ☐ Date Stamped Copy Returned
☐ No Self-Addressed Stamped Envelope
☒ No Copy Provided

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1.	Who is the current creditor?	<u>FRANCHISE TAX BOARD</u> <small>Name of the current creditor (the person or entity to be paid for this claim)</small> <small>Other names the creditor used with the debtor</small> _____	
2.	Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3.	Where should notices and payments to the creditor be sent?	Where should notice to the creditor be sent? <u>BANKRUPTCY SECTION MS A340</u> <u>FRANCHISE TAX BOARD</u> <small>Name</small> <u>PO Box 2952</u> <small>Number Street</small> <u>Sacramento CA 95812-2952</u> <small>City State ZIP Code</small> <small>Contact phone</small> <u>(916) 845-4750</u> <small>Contact email</small> _____ <small>Uniform claim identifier for electronic payments in chapter 13 (if you use one):</small> _____	Where should payments to the creditor be sent? (if different) <small>Name</small> <small>Number Street</small> <small>City State ZIP Code</small> <small>Contact phone</small> _____ <small>Contact email</small> _____
4.	Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on <u>MM / DD / YYYY</u>	
5.	Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Official Form 410

Proof of Claim



193008880010518

FTB 6631 C ARCS (REV 09-2018)

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>4131</u>	<u>4131</u> _____ _____
7. How much is the claim?	\$ <u>588,376,321.97</u> . Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).	
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>Taxes and/or fees</u>	
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: <u>See Attachment</u>	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

- ☐ No
☒ Yes. Check all that apply.

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- ☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
☐ Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).
☐ Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).
☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).
☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).
☐ Other. Specify subsection of 11 U.S.C. § 507(a) () that applies.

Amount entitled to priority

\$ _____
\$ _____
\$ _____
\$ 501,616,189.60
\$ _____
\$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☐ I am the creditor.
☒ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am the guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10/15/2019
MM / DD / YYYY


/s/ REBECCA ESTONILO
Signature

Print the name of the person who is completing and signing this claim:

Name REBECCA ESTONILO
First name Middle name Last name
Title Franchise Tax Board Claim Agent
BANKRUPTCY SECTION MS A340
Company FRANCHISE TAX BOARD
Identify the corporate servicer as the company if the authorized agent is a servicer.
Address PO Box 2952
Number Street
Sacramento CA 95812-2952
City State ZIP Code
Contact phone (916) 845-4750 Email



Debtor(s): PACIFIC GAS AND ELECTRIC COMPANY

Attachment

The Franchise Tax Board (FTB) reserves the right to amend this claim in accordance with applicable law, including, without limitation, modifying the amounts:

- Based on any audit or investigation conducted by FTB related to any of the tax years on this *Proof of Claim*, including any filed income tax returns.
- Based on additional penalties and/or interest related to tax years on the *Proof of Claim*.
- Claimed as an administrative expense, as a secured claim, as an unsecured priority claim, or as an unsecured general claim for the purposes of this bankruptcy case.

FTB's records indicate a tax return has **not** been filed for the following tax year(s):

N/A.

Accordingly, FTB reserves the right to amend this claim based upon receipt of such income tax return(s), any audit or investigation of such tax return(s), or any other audit or investigation.

Except to the extent stated herein, FTB has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right of setoff or counterclaim against this claim of debts owed to this debtor by FTB or any other state agency. All rights of setoff or counterclaim are preserved and will be asserted to the extent lawful. Without limiting the foregoing, PG&E Corporation, the California key corporation of the combined group that includes the debtor, has filed refund claims related to the 2008 through 2013 and 2017 tax years, which are currently under audit. To the extent such refund claims (or any other refund claims) result in credits for the debtor, FTB reserves the right to setoff those credits against any amounts due FTB.

The debtor may have liabilities or potential liabilities to the Internal Revenue Service (IRS) of which FTB is not aware. Any such liabilities or potential liabilities may require an amendment to this claim and FTB reserves the right to do so. In addition, the debtor is required to report any changes or corrections made to its federal returns to FTB pursuant to California Revenue and Taxation Code § 18622. Accordingly, FTB reserves the right to amend this claim upon receipt of notification of any such changes or corrections.

FTB's position is that the debtor's liability for the 2019 tax year is a post-petition liability and, therefore, has not included any amounts related to the 2019 tax year in this claim. If, however, it is determined that all or part of the debtor's liability for the 2019 tax year is a prepetition liability, FTB will amend this proof of claim to state such liability.

FTB makes this claim for itself and no other agency, unit, or entity of the State of California. Neither this proof of claim nor any subsequent appearance, pleading, claim or suit is intended or shall be deemed or construed as: (1) a consent by FTB to the jurisdiction of this Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving FTB or other agency of the State of California; (2) a waiver of any right of FTB to (a) have an Article III judge adjudicate in the first instance any case, proceeding, matter or controversy as to which a Bankruptcy Judge may not enter a final order or judgment consistent with Article III of the United States Constitution, (b) have final orders in non-core matters entered only after de novo review by a District Court Judge, (c) trial by jury in any proceeding so triable in the Chapter 11 Cases or in any case, controversy, or proceeding related to the Chapter 11 Cases, (d) have the United States District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, or (e) any and all rights, claims, actions, defenses, setoffs, recoupments or remedies to which FTB is or may be entitled under agreements, in law or in equity, all of which rights, claims, actions, defenses, setoffs and recoupments are expressly reserved hereby; or (3) a waiver of any objections or defenses that FTB, the State of California, or any other agency, unit or entity of the State of California may have to this Court's jurisdiction over FTB, the State of California, or such other agency, unit or entity based upon the Eleventh Amendment to the United States Constitution or related principles of sovereign immunity or otherwise, all of which objections and defenses are hereby reserved.



STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A-340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952

Date: 10/15/19

Bankruptcy Case Number:
1930089

Account Number(s):
XXX4131XXX

Proof of Claim

PG&E Corporation Claims Processing Center
c/o Prime Clerk LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

Liability Type:

BANK AND CORPORATION

Debtor(s): PACIFIC GAS AND ELECTRIC COMPANY

Total Claim Amount: \$ 588,376,321.97

Secured
Claim: \$

Unsecured Priority
Claim: \$ 501,616,189.60

Unsecured General
Claim: \$ 86,760,132.37

Basis of Liability Statement

Claim	Basis	Period	Tax	Penalty	Interest	Costs	Total Claim
T	4	12/31/2001	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2002	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2003	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2004	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2005	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2006	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2007	\$0.00	\$0.00	\$0.00	\$0.00	TBD
B	4	12/31/2008	\$252,388.00	\$0.00	\$107,112.96	\$0.00	\$359,500.96
B	4	12/31/2009	\$1,954,321.00	\$0.00	\$594,994.41	\$0.00	\$2,549,315.41
B	4	12/31/2010	\$4,378,609.00	\$0.00	\$1,313,571.05	\$0.00	\$5,692,180.05
B	4	12/31/2011	\$53,677,395.00	\$0.00	\$13,767,552.17	\$0.00	\$67,444,947.17
C	4	12/31/2011	\$0.00	\$9,472,259.20	\$0.00	\$0.00	\$9,472,259.20
B	4	12/31/2012	\$21,276,405.00	\$0.00	\$4,589,661.84	\$0.00	\$25,866,066.84
C	4	12/31/2012	\$0.00	\$3,508,380.80	\$0.00	\$0.00	\$3,508,380.80
B	4	12/31/2013	\$24,105,417.00	\$0.00	\$4,333,856.33	\$0.00	\$28,439,273.33
C	4	12/31/2013	\$0.00	\$4,821,083.40	\$0.00	\$0.00	\$4,821,083.40
B	4	12/31/2014	\$48,024,254.00	\$0.00	\$7,091,815.13	\$0.00	\$55,116,069.13
C	4	12/31/2014	\$0.00	\$9,604,850.80	\$0.00	\$0.00	\$9,604,850.80
B	4	12/31/2015	\$63,129,269.00	\$0.00	\$7,136,308.88	\$0.00	\$70,265,577.88
C	4	12/31/2015	\$0.00	\$12,625,853.80	\$0.00	\$0.00	\$12,625,853.80
B	4	12/31/2016	\$116,371,249.00	\$0.00	\$8,745,492.27	\$0.00	\$125,116,741.27
C	4	12/31/2016	\$0.00	\$23,274,249.80	\$0.00	\$0.00	\$23,274,249.80
B	1	12/31/2017	\$0	\$993,677.42	\$203,934.65	\$0.00	\$1,197,612.07
B	4	12/31/2017	\$64,909,714.00	\$0.00	\$2,141,801.32	\$0.00	\$67,051,515.32
C	1	12/31/2017	\$0.00	\$8,272.39	\$0.00	\$0.00	\$8,272.39
C	4	12/31/2017	\$0.00	\$12,981,942.80	\$0.00	\$0.00	\$12,981,942.80
B	1	12/31/2018	\$0.00	\$207,808.17	\$0.00	\$0.00	\$207,808.17
B	4	12/31/2018	\$52,309,582.00	\$0.00	\$0.00	\$0.00	\$52,309,582.00
C	1	12/31/2018	\$0.00	\$1,322.98	\$0.00	\$0.00	\$1,322.98
C	4	12/31/2018	\$0.00	\$10,461,916.40	\$0.00	\$0.00	\$10,461,916.40

Claim

- A. Secured
- B. Unsecured Priority
- C. Unsecured General
- T. To Be Determined

Basis

- 1. Tax Return Filed With Balance Due
- 3. No Tax Return Filed
- 4. Audit Assessment
- 5. Other

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. We can receive delinquent tax returns and encourage correspondence and telephone calls. We provide assistance to prevent unnecessary litigation. Call (916) 845-4750 or fax (916) 845-9799 if you need assistance.

FTB 6631 C ARCS (REV 09-2018)

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OCT-16 2019
PRIME CLERK LLC

PG&E Corporation
Claims Processing Center
c/o PRIME CLERK LLC
850 3rd Avenue, Suite 412
Brooklyn NY 11232

To reuse, cover or mark through any previous shipping information.

Align top of FedEx Express® shipping label here.

ORIGIN ID:MHRA (916) 845-6620
FRANCHISE TAX BOARD
FTB- DHIA
9646 BUTTERFIELD WAY
L-110
SACRAMENTO, CA 958271500
UNITED STATES US

SHIP DATE: 15OCT19
ACTWT: 0.30 LB
CAD: 851790/CAFE3211

BILL SENDER

RECEIVED
OCT 16 2019
PRIME CLERK LLC

TO PG&E CORPORATION CLAIMS PROG CTB
C/O PRIME CLERK LLC
850 3RD AVE
STE 412
BROOKLYN NY 11232
PRIME CLERK LLC

RECEIVED
OCT 16 2019

INV: PG1 REF: DEPT:



FedEx
Express



Reusak

TRK# 4164 5979 5296
0201

WED - 16 OCT 10:30A
PRIORITY OVERNIGHT

XA FBTA

11232
NY-US EWR



Align bottom of peel-and-stick airbill or pouch here.

EXHIBIT B

Fill in this information to identify the case:

Debtor 1 PACIFIC GAS AND ELECTRIC COMPANY

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Northern District of California
(State)

Case number 1930089

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Proof of Claim

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2.	Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
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4.	Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on <u>MM / DD / YYYY</u>	
5.	Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Official Form 410

Proof of Claim



193008880010518

FTB 6631 C ARCS (REV 09-2018)

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>4131</u>	<u>4131</u> _____ _____
7. How much is the claim?	\$ <u>588,376,321.97</u> . Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).	
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11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: <u>See Attachment</u>	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

- ☐ No
☒ Yes. Check all that apply.

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- ☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
- ☐ Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).
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- ☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).
- ☐ Other. Specify subsection of 11 U.S.C. § 507(a) () that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ 501,616,189.60

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

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I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 10/15/2019
MM / DD / YYYY


/s/ REBECCA ESTONILO
Signature

Print the name of the person who is completing and signing this claim:

Name REBECCA ESTONILO
First name Middle name Last name

Title Franchise Tax Board Claim Agent
BANKRUPTCY SECTION MS A340

Company FRANCHISE TAX BOARD
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address PO Box 2952
Number Street

Sacramento CA 95812-2952
City State ZIP Code

Contact phone (916) 845-4750 Email



Debtor(s): PACIFIC GAS AND ELECTRIC COMPANY

Attachment

The Franchise Tax Board (FTB) reserves the right to amend this claim in accordance with applicable law, including, without limitation, modifying the amounts:

- Based on any audit or investigation conducted by FTB related to any of the tax years on this *Proof of Claim*, including any filed income tax returns.
- Based on additional penalties and/or interest related to tax years on the *Proof of Claim*.
- Claimed as an administrative expense, as a secured claim, as an unsecured priority claim, or as an unsecured general claim for the purposes of this bankruptcy case.

FTB's records indicate a tax return has **not** been filed for the following tax year(s):

N/A.

Accordingly, FTB reserves the right to amend this claim based upon receipt of such income tax return(s), any audit or investigation of such tax return(s), or any other audit or investigation.

Except to the extent stated herein, FTB has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right of setoff or counterclaim against this claim of debts owed to this debtor by FTB or any other state agency. All rights of setoff or counterclaim are preserved and will be asserted to the extent lawful. Without limiting the foregoing, PG&E Corporation, the California key corporation of the combined group that includes the debtor, has filed refund claims related to the 2008 through 2013 and 2017 tax years, which are currently under audit. To the extent such refund claims (or any other refund claims) result in credits for the debtor, FTB reserves the right to setoff those credits against any amounts due FTB.

The debtor may have liabilities or potential liabilities to the Internal Revenue Service (IRS) of which FTB is not aware. Any such liabilities or potential liabilities may require an amendment to this claim and FTB reserves the right to do so. In addition, the debtor is required to report any changes or corrections made to its federal returns to FTB pursuant to California Revenue and Taxation Code § 18622. Accordingly, FTB reserves the right to amend this claim upon receipt of notification of any such changes or corrections.

FTB's position is that the debtor's liability for the 2019 tax year is a post-petition liability and, therefore, has not included any amounts related to the 2019 tax year in this claim. If, however, it is determined that all or part of the debtor's liability for the 2019 tax year is a prepetition liability, FTB will amend this proof of claim to state such liability.

FTB makes this claim for itself and no other agency, unit, or entity of the State of California. Neither this proof of claim nor any subsequent appearance, pleading, claim or suit is intended or shall be deemed or construed as: (1) a consent by FTB to the jurisdiction of this Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving FTB or other agency of the State of California; (2) a waiver of any right of FTB to (a) have an Article III judge adjudicate in the first instance any case, proceeding, matter or controversy as to which a Bankruptcy Judge may not enter a final order or judgment consistent with Article III of the United States Constitution, (b) have final orders in non-core matters entered only after de novo review by a District Court Judge, (c) trial by jury in any proceeding so triable in the Chapter 11 Cases or in any case, controversy, or proceeding related to the Chapter 11 Cases, (d) have the United States District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, or (e) any and all rights, claims, actions, defenses, setoffs, recoupments or remedies to which FTB is or may be entitled under agreements, in law or in equity, all of which rights, claims, actions, defenses, setoffs and recoupments are expressly reserved hereby; or (3) a waiver of any objections or defenses that FTB, the State of California, or any other agency, unit or entity of the State of California may have to this Court's jurisdiction over FTB, the State of California, or such other agency, unit or entity based upon the Eleventh Amendment to the United States Constitution or related principles of sovereign immunity or otherwise, all of which objections and defenses are hereby reserved.



STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A-340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952

Date: 10/15/19

Bankruptcy Case Number:
1930089

Account Number(s):
XXX4131XXX

Proof of Claim

PG&E Corporation Claims Processing Center
c/o Prime Clerk LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

Liability Type:

BANK AND CORPORATION

Debtor(s): PACIFIC GAS AND ELECTRIC COMPANY

Total Claim Amount: \$ 588,376,321.97

Secured
Claim: \$

Unsecured Priority
Claim: \$ 501,616,189.60

Unsecured General
Claim: \$ 86,760,132.37

Basis of Liability Statement

Claim	Basis	Period	Tax	Penalty	Interest	Costs	Total Claim
T	4	12/31/2001	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2002	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2003	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2004	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2005	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2006	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2007	\$0.00	\$0.00	\$0.00	\$0.00	TBD
B	4	12/31/2008	\$252,388.00	\$0.00	\$107,112.96	\$0.00	\$359,500.96
B	4	12/31/2009	\$1,954,321.00	\$0.00	\$594,994.41	\$0.00	\$2,549,315.41
B	4	12/31/2010	\$4,378,609.00	\$0.00	\$1,313,571.05	\$0.00	\$5,692,180.05
B	4	12/31/2011	\$53,677,395.00	\$0.00	\$13,767,552.17	\$0.00	\$67,444,947.17
C	4	12/31/2011	\$0.00	\$9,472,259.20	\$0.00	\$0.00	\$9,472,259.20
B	4	12/31/2012	\$21,276,405.00	\$0.00	\$4,589,661.84	\$0.00	\$25,866,066.84
C	4	12/31/2012	\$0.00	\$3,508,380.80	\$0.00	\$0.00	\$3,508,380.80
B	4	12/31/2013	\$24,105,417.00	\$0.00	\$4,333,856.33	\$0.00	\$28,439,273.33
C	4	12/31/2013	\$0.00	\$4,821,083.40	\$0.00	\$0.00	\$4,821,083.40
B	4	12/31/2014	\$48,024,254.00	\$0.00	\$7,091,815.13	\$0.00	\$55,116,069.13
C	4	12/31/2014	\$0.00	\$9,604,850.80	\$0.00	\$0.00	\$9,604,850.80
B	4	12/31/2015	\$63,129,269.00	\$0.00	\$7,136,308.88	\$0.00	\$70,265,577.88
C	4	12/31/2015	\$0.00	\$12,625,853.80	\$0.00	\$0.00	\$12,625,853.80
B	4	12/31/2016	\$116,371,249.00	\$0.00	\$8,745,492.27	\$0.00	\$125,116,741.27
C	4	12/31/2016	\$0.00	\$23,274,249.80	\$0.00	\$0.00	\$23,274,249.80
B	1	12/31/2017	\$0	\$993,677.42	\$203,934.65	\$0.00	\$1,197,612.07
B	4	12/31/2017	\$64,909,714.00	\$0.00	\$2,141,801.32	\$0.00	\$67,051,515.32
C	1	12/31/2017	\$0.00	\$8,272.39	\$0.00	\$0.00	\$8,272.39
C	4	12/31/2017	\$0.00	\$12,981,942.80	\$0.00	\$0.00	\$12,981,942.80
B	1	12/31/2018	\$0.00	\$207,808.17	\$0.00	\$0.00	\$207,808.17
B	4	12/31/2018	\$52,309,582.00	\$0.00	\$0.00	\$0.00	\$52,309,582.00
C	1	12/31/2018	\$0.00	\$1,322.98	\$0.00	\$0.00	\$1,322.98
C	4	12/31/2018	\$0.00	\$10,461,916.40	\$0.00	\$0.00	\$10,461,916.40

Claim

- A. Secured
- B. Unsecured Priority
- C. Unsecured General
- T. To Be Determined

Basis

- 1. Tax Return Filed With Balance Due
- 3. No Tax Return Filed
- 4. Audit Assessment
- 5. Other

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. We can receive delinquent tax returns and encourage correspondence and telephone calls. We provide assistance to prevent unnecessary litigation. Call (916) 845-4750 or fax (916) 845-9799 if you need assistance.

FTB 6631 C ARCS (REV 09-2018)

RECEIVED
OCT-16 2019
PRIME CLERK LLC

PG&E Corporation
Claims Processing Center
c/o PRIME CLERK LLC
850 3rd Avenue, Suite 412
Brooklyn NY 11232

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ORIGIN ID:MHRA (916) 845-6620
FRANCHISE TAX BOARD
FTB- DHIA
9646 BUTTERFIELD WAY
L-110
SACRAMENTO, CA 958271500
UNITED STATES US

SHIP DATE: 15OCT19
ACTWT: 0.30 LB
CAD: 851790/CAFE3211

BILL SENDER

RECEIVED
OCT 16 2019
PRIME CLERK LLC

TO PG&E CORPORATION CLAIMS PROG CTB
C/O PRIME CLERK LLC
850 3RD AVE
STE 412
BROOKLYN NY 11232
PRIME CLERK LLC

RECEIVED
OCT 16 2019

INVT: PG1 DEPT: 1



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